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CS-99-063B

April 1, 2002

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To: Commissioner of Patents and Trademarks  
Washington, D.C. 20231

Fr: George O. Saile, Reg. No. 19,572  
20 McIntosh Drive  
Poughkeepsie, N.Y. 12603

Subject:

| Serial No. 10/077,093 02/19/02 |

Subhash Gupta, Pradeep Yelehanka,  
Vijay Chhagan

METHOD TO FORM SELF-ALIGNED, L-SHAPED  
SIDEWALL SPACERS

| Grp. Art Unit: 2812 |

ASSOCIATE POWER OF ATTORNEY

I hereby appoint Rosemary L.S. Pike, registration number 39,332, telephone number (765) 453-0866, and Doug Schnabel, registration number 47,927, telephone number (517) 686-3462, as my associate attorneys in this case.

Please continue to direct all correspondence in this case to the undersigned attorneys.

Respectfully submitted,

Stephen B. Ackerman,

Principal attorney of record